

HOUSE \_\_\_\_\_ AMENDMENT NO. \_\_\_\_\_

Offered By \_\_\_\_\_

AMEND House Committee Substitute for Senate Bill No. 813, Page 2, Section 67.085, Line 22,  
by inserting after all of said line the following:

"143.115. 1. As used in this section, the following terms mean:

(1) "Deduction", an amount subtracted from the taxpayer's Missouri adjusted gross  
income to determine Missouri taxable income for the tax year in which such deduction is claimed;

(2) "Made in America", manufactured or produced within the United States of America  
or, if premanufactured, having a fair market value at least seventy percent of which results from  
domestic labor and materials;

(3) "Storm shelter", an above-ground safe room or an in-ground shelter in this state in the  
taxpayer's primary residence or on the taxpayer's real property that protects from injury or death  
caused by dangerous and extreme windstorms, that is in compliance with the requirements  
established in the Federal Emergency Management Agency's Publication 320 or its successor  
publication in effect at the time the storm shelter was completed, and in compliance with the  
International Code Council 500/National Storm Shelter Association standards with the National  
Storm Shelter Association seal of quality verification, serial number and Certificate of Installation  
provided with each storm shelter that is installed, and that is made in America;

(4) "Taxpayer", any individual who is a resident of this state and who is subject to the  
income tax imposed in this chapter.

2. In addition to all deductions listed in this chapter, for all taxable years beginning on or  
after January 1, 2013, a taxpayer shall be allowed a deduction for the costs incurred in  
constructing or installing a storm shelter. The deduction amount shall be equal to the lesser of the  
full amount of the costs incurred in constructing the storm shelter or two thousand five hundred  
dollars. No taxpayer shall claim a tax deduction more than once under this section, and no  
deduction shall be issued for more than one storm shelter constructed or installed by such taxpayer  
for the taxpayer's primary residence.

3. The aggregate amount of tax deductions which may be issued under this section in any  
one fiscal year shall not exceed two million dollars. If the amount of tax deductions claimed  
under this section exceeds two million dollars, the director of the department of revenue shall  
establish a procedure by which, from the beginning of the fiscal year until some point in time later

1 in the fiscal year to be determined by the director, the cumulative amount of tax deductions are  
2 equally apportioned among all taxpayers allowed a tax deduction under this section. The director  
3 may establish more than one period of time and reapportion more than once during each fiscal  
4 year. To the maximum extent possible, the director shall establish the procedure described in this  
5 subsection in such a manner as to ensure that taxpayers can claim all the tax deductions possible  
6 up to the cumulative amount of tax deductions available for the fiscal year.

7 4. The department of revenue shall establish the procedure by which the deduction  
8 provided in this section may be claimed, and may promulgate rules to implement the provisions of  
9 this section. Any rule or portion of a rule, as that term is defined in section 536.010, that is  
10 created under the authority delegated in this section shall become effective only if it complies with  
11 and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This  
12 section and chapter 536 are nonseverable and if any of the powers vested with the general  
13 assembly under chapter 536 to review, to delay the effective date, or to disapprove and annul a  
14 rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule  
15 proposed or adopted after August 28, 2012, shall be invalid and void.

16 5. Under section 23.253 of the Missouri sunset act:

17 (1) The provisions of the new program authorized under this section shall automatically  
18 sunset on December thirty-first six years after the effective date of this section unless reauthorized  
19 by an act of the general assembly; and

20 (2) If such program is reauthorized, the program authorized under this section shall  
21 automatically sunset on December thirty-first twelve years after the effective date of the  
22 reauthorization of this section; and

23 (3) This section shall terminate on September first of the calendar year immediately  
24 following the calendar year in which the program authorized under this section is sunset."; and  
25

26 Further amend said bill by amending the title, enacting clause, and intersectional references  
27 accordingly